

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re

USDC SDNY
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CUSTOMS AND TAX ADMINISTRATION OF THE
KINGDOM OF DENMARK (SKAT) TAX REFUND
LITIGATION

18-md-2865 (LAK)

This paper applies to: Trial 1 Cases¹

ORDER

LEWIS A. KAPLAN, *District Judge.*

1. Plaintiff shall respond to defendants' letter dated February 17, 2025 on or before February 21, 2025.

2. The Court will conduct a conference concerning the proposed judgments on February 25, 2025 at 10 a.m. Counsel should be prepared to discuss, among other things, the following:

a. The availability and amounts of prejudgment interest including the date or dates from which any such interest should run.

b. Whether any risk of "double recovery" from joint tortfeasors would be eliminated by segregating amounts for which any two or more particular defendants are jointly and severally liable from other amounts for which either is liable individually or liable jointly and severally with another or other joint tortfeasors.

c. The possible discrepancy between the relief sought by SKAT in the joint pretrial order and the total recovery reflected in its proposed judgments. (The joint pretrial order seeks approximately \$574 million against Messrs. Markowitz and van Merkenstein whereas the aggregate sought against them in the two Annex A's

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18-cv-07828; 19-cv-01785; 19-cv-01867; 19-cv-01893; 19-cv-01781; 19-cv-01783; 19-cv-01866; 19-cv-01895; 19-cv-01794; 19-cv-01865; 19-cv-01904; 19-cv-01798; 19-cv-01869; 19-cv-01922; 19-cv-01800; 19-cv-01788; 19-cv-01870; 18-cv-07827; 19-cv-01791; 19-cv-01792; 19-cv-01928; 19-cv-01926; 19-cv-01868; 18-cv-07824; 19-cv-01929; 19-cv-01803; 19-cv-01806; 19-cv-01906; 19-cv-01801; 19-cv-01894; 19-cv-01808; 19-cv-01810; 19-cv-01809; 18-cv-04833; 19-cv-01911; 19-cv-01898; 19-cv-01812; 19-cv-01896; 19-cv-01871; 19-cv-01813; 19-cv-01930; 18-cv-07829; 18-cv-04434; 19-cv-01815; 19-cv-01818; 19-cv-01931; 19-cv-01918; 19-cv-01873; 19-cv-01924; 19-cv-10713.

to SKAT's proposed judgments totals is approximately \$383 million.)

d. The appropriate course of action with respect to Gen. Oblig. L. § 15-108.

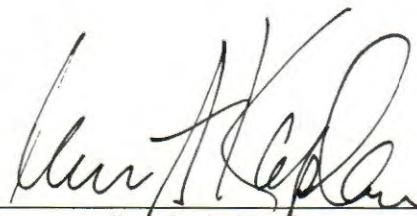
e. Whether any prejudgment interest should be computed from a single reasonable intermediate date, as provided in N.Y. CPLR § 5001(a), and if so what that date should be. The parties are encouraged to agree upon such a date if possible.

f. The status of the settlement papers in the Klugman settlement.

The Court understands that defendants have asserted that they are unable to pay amounts in any such range, but that assertion remains untested. In any event, the Court must understand the judgments proposed to be entered.

SO ORDERED.

Dated: February 19, 2025



Lewis A. Kaplan
United States District Judge